--- 7 Cigarettes - imperforate - “Imperial Tobacco” - 1940-42 ---

When the first wartime Budget of September 1939 increased the excise duty on *small* cigarettes from $ 3.00 to $ 4.00 per thousand, the manufacturers decreased their package sizes by one cigarette per pack of ten, or major fraction thereof, and the pre-war ten cigarette package was reduced to nine cigarettes for 10¢.

The next Budget of June 23rd 1940 raised the excise duty from $ 4.00 to $ 5.00 per thousand small cigarettes, and the manufacturers once again decreased their packages, as the nine cigarette package became a 10¢ pack of eight cigarettes for sale across Canada.

With the July 1940 Quebec Budget (which had imposed a flat 10% provincial tobacco tax on July 1st) the price of eight cigarettes *within the Province* had become an unpopular hard selling 11¢ per pack, and early in 1941 to alleviate public complaints, seven cigarettes was introduced for sale *in Quebec* at 10¢ per pack.

The first listed use by “Imperial Tobacco” of the imperforate seven cigarette Series “C” stamp is from February 1941. The hidden letters, “I-X”, indicate that the die was approved by Ottawa in 1940.

--- the cancellation reads horizontally upright - 15 copies to date ---

★**RC-375** - 7 cigarettes, imperf, coded **BLA / 6-10D** by “Imperial Tobacco” in February 1941

[★RC-375]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	**BLA**	**CLA**	**ALB**	**BLB**	---	---	**BLC**	**CLC**	**ALD**	**BLD**	**CLD**
1942	**AMA**	**BMA**	**CMA**	**AMB**	**BMB**	**CMB**	---	---	---	---	---	---

--- 2¢ / EXCISE / TAX on 7 Cigarettes - Imperial's June 1942 company surcharge ---

When the Budget of June 23rd 1942 imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, "Imperial Tobacco" surcharged *on-hand* sheets of **RC-375** with a 3½ and 2½ mm. Gothic **2¢ / EXCISE / TAX** as the Imperial company provisional **RC-478**. Uncoded these stamps come from June / July 1942 and are actually dated by the surcharge.

It would seem that the imposition of the federal 2¢ excise tax on seven cigarettes in June 1942, plus the added 10% Quebec tax, would terminate the sale of the seven cigarette package in Quebec, as the price would now be 12¢ in that province.

The most probable scenario is that 1942-43 production for sale in Quebec was switched to a 15¢ package of eight cigarettes, and that the seven cigarette package was continued for sale at 12¢ (excise tax included) across the rest of Canada during the 1942 Budget era.

★ **RC-478 - 2¢ / EXCISE / TAX** on 7 cigarettes, imperf,
Imperial Tobacco's 3½ and 2½ mm. Gothic provisional surcharge of **RC-375** from June / July 1942

--- the BABN 2c. / EXCISE / TAX surcharge on 7 Cigarettes - used by Imperial - 1942-43 ---

When the Budget of June 23rd 1942 imposed an excise tax of 1¢ per five cigarettes or fraction thereof, for general distribution in July 1942, BABN surcharged **RC-375** in red ink with the 6 and 3 mm. Gothic 2c. / EXCISE / TAX as **RC-626**.

--- the cancellation reads horizontally upright - 7 copies to date ---

★**RC-626** - 2c. / EXCISE / TAX on 7 cigarettes, imperf, the BABN June 1942 Gothic surcharge, coded **BMC / 6-10D** by "Imperial Tobacco" in August 1942

[★RC-626]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	---	---	---	---	---	---	---	---	---	---

--- the Imperial 4c. OO deep blue re-surcharge of RC-626 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, “Imperial Tobacco”, Montreal, re-surcharged sheets of the 1942 BABN surcharged **RC-626** in deep blue ink with a 6½ mm. Gothic **4c.**, plus a 4 x 11 mm. *killer slug* **OO** as the Imperial company provisional **RC-663**.

★**RC-663** - **4c.** / **OO** over **2c. / EXCISE / TAX** on 7 cigarettes, imperf,
the “Imperial Tobacco” deep blue 6½ mm. Gothic re-surcharge of **RC-626** for the March 1943 Budget

pre-coded **COA / 6-10D**
from March 1943

one-time coded **AOB / 6-10D**
from April 1943

the uncoded re-surcharge
from March 1943

[★RC-663]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB AOB	---	---	---	---	---	---	---	---

The left-hand copy of **RC-663** from March 1943 has the deep blue *re-surcharge* and *killer* applied over a previously prepared *black* coded **COA / 6-10D**, while the copy for April 1943 is a *one-time* deep blue **4c. / OO / AOB / 6-10D**, as Imperial (obtaining additional copies of **RC-626** under the 1943 Budget) used their remaining blue surcharge ink for cancellation purposes. The right-hand copy is *undated* since it was *on-hand* when the March Budget was tabled - thus the package was added excise tax *payable*.

The method of excise payment was changed in 1943 and the company now paid tax on stamps, requisitioned in the previous month, by the end of the following month. Excise stamps were supplied *on-demand* as requested, and there was no longer any need for the company to prepare their own re-surcharges, (except as a temporary measure to keep production rolling) and thus their blue re-surcharging ink, having become surplus, was used for making cancellations.

--- the BABN 4c. dark blue re-surcharge of RC-626 - used by Imperial in 1943 ---

When the Budget of March 3rd 1943 doubled the excise tax BABN re-surcharged their sheets of the 1942 surcharged seven cigarettes **RC-626** in dark blue with a 6½ mm. *killer* Gothic **4c.** as the BABN provisional **RC-738**.

Legislation subsequent to the March 1943 Budget forbad the manufacture of cigarette packages smaller than eighteen cigarettes without special permission from the "Special War-time Administrator", and the production of the seven cigarette package ceased. Thus BABN ***did not*** prepare a **4c. / EXCISE / TAX** general distribution 6 and 3 mm. surcharge for use under the March 1943 Budget.

★**RC-626** - **4c.** over **2c. / EXCISE / TAX** on 7 cigarettes, imperf, the BABN March 1943 Gothic dark blue 6½ mm. re-surcharge of **RC-626** - a copy coded by "Imperial Tobacco" is **WANTED!**

If there were any copies of the BABN re-surcharge **RC-626** used by "Imperial Tobacco" they must be scarce, as such production life would have been very brief.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 7 cigarettes \ 6-10D],
In MS Word for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH